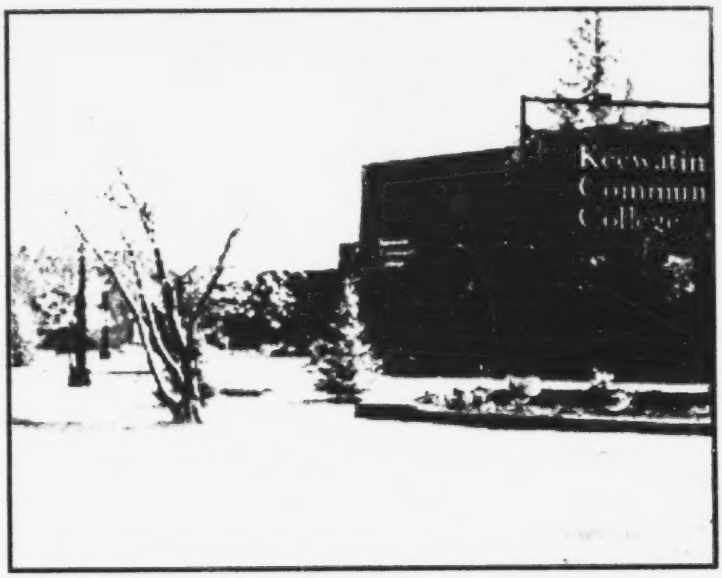
2001/02 Annual Report

103-01334/

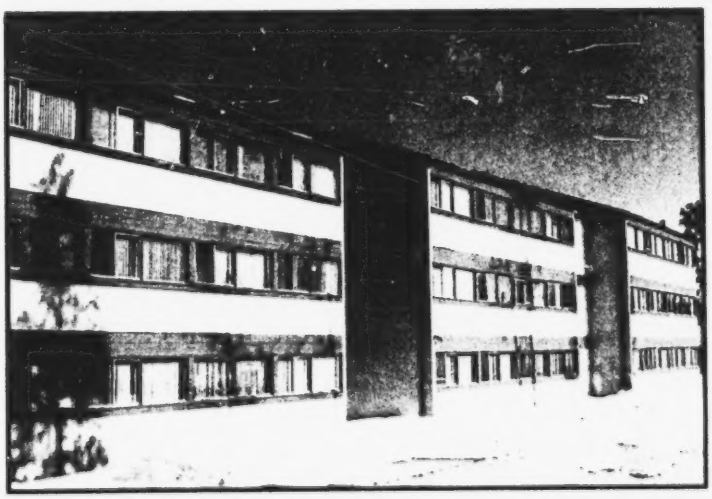
COLLEGE PROFILE

Keewatin Community College serves northern Manitoba by providing quality education and training to individuals, communities, businesses and industries. The College offers over thirty diploma and certificate programs in the areas of general studies, applied science, trades and technology, business, health and human services and natural resource management. Access is provided for full and part-time students. In addition to formal training, learners are supported through career counseling and academic upgrading.



More than seventy percent of students enrolled at the College are Aboriginal, and this reflects the population of northern Manitoba. The College is re-profiling itself to become an institution where Aboriginal cultural values and aspirations are at the forefront.

The College is firmly committed to removing the geographical barriers that limit the access of learners to post-secondary education. The removal of these barriers is achieved through the application of distance education technologies and the delivery of programs and services within a broadening network of regional centres.



The College operates campuses in Thompson and The Pas, as well as six regional centres in Chemawawin Cree Nation (Easterville), Churchill, Flin Flon, Pimicikamak Cree Nation (Cross Lake), Swan River (shared with Assiniboine Community College), and Tataskweyak Cree Nation (Split Lake). The College is working to open regional centres in four other communities in northern Manitoba.

The Board of Governors

Bev Fontaine, Director of Finance for Opaskwayak Education Authority Inc., was appointed as Chair of the Board of Governors of Keewatin Community College in June of 2002. This appointment replaces Lorne Keeper, who completed a commendable five-year term as Chair in March 2002.

The Board of Governors of Keewatin Community College is...

Bev Fontaine, Chair - Opaskwayak
Lisa Bone – Grandview
Doris Habermann - Flin Flon
Ken Mansell - Flin Flon
Deardra (Deb) Orchard - Barrows
Angela Palmer - The Pas
Ana Rodriguez – Thompson
Blair Sapergia - Flin Flon
Ron Skokun - The Pas
John Solomon - Swan River
Tony Bos, President (Ex Officio)

Vision

The College continues on a path of significant change, both in improving relationships with partners to ensure effective, accessible learning opportunities, and in creating a vibrant, relevant educational institution to meet the needs of northern Manitobans. To that end, during 2001/02, the Board of Governors adopted a vision and a series of 'Ends Policies', which articulate the Board's priorities.

The long-term vision of Keewatin Community College is:

Northern Manitobans have knowledge, skills, and opportunities to reach their full potential.

In pursuing that vision, the Board's "Ends" are:

- Accessible opportunities for further education where people live
- Knowledge and skills for employment
- Increased Northern capacity to educate people for their own needs
- Respect for diversity
- Knowledge and skills to lead a better life

Highlights

During the 2001-2002 year, Keewatin Community College embarked on several initiatives to ensure the relevance and effectiveness of programs and services and to provide greater access to learning as outlined below:

Increasing Access and Community Based Education

KCC developed its strategy to deliver selected core-funded post-secondary programs at regional centres on a scheduled rotational basis. Effective September 2002, the following core-funded programs will have been delivered in community-based settings:

Automotive Technology – Pukatawagan
Basic Electrical – St. Theresa Point
Early Childhood Education – Cross Lake
Health Care Aide – Cross Lake
Heavy Duty Equipment Mechanic – Flin Flon

A new diploma program in Restorative Justice and Conflict Resolution, located at Opaskwayak Cree Nation, was developed during the year and accepted its first students in fall 2002.

Three post-secondary programs, Recreation Leadership, Ecotourism, and Law Enforcement, were redesigned for delivery in 2002 to ensure that the program content and the delivery method are responsive to the needs of both students and employers. A Preparation for Technology program was introduced in 2001/02.

New regional centres were established in Tataskweyak Cree Nation (Split Lake) and Chemawawin Cree Nation (Easterville) in 2001/02. The new regional centres ensure community-based and community-partnered input into the selection, design, and delivery of certificate and diploma programs and also the College's greater responsiveness to Aboriginal learning and cultural objectives.

The College, in partnership with the Apprenticeship Branch, re-scheduled the distribution of some apprenticeship technical training programs to focus on increased

community-based access for Aboriginal learners and greater program responsiveness to regional training needs.

Graduate Success

During the summer of 2001, Keewatin Community College surveyed graduates of its certificate and diploma programs. The survey revealed that:

86% of graduates are employed

83% of those employed are working full time

71% of those employed found employment in the first three months after graduation

86% of those employed are working in a field related to training received at Keewatin Community College

Human Resources

The College continues to work toward recruiting and retaining a workforce representative of the Aboriginal population. As of June 2002, thirty-five percent (35%) of College employees are Aboriginal compared to thirty-three (33%) in the prior year. The College has also provided professional development sessions to staff in relation to issues of employment equity and will continue to do so through this year.

Special Projects

The Northern Forest Diversification Centre (NFDC) began full-time operation in 2001. The Centre provides community-based training, business development support to new entrepreneurs, and product research and development for the non-timber forest products industry.

In the spring of 2002, the Association of Canadian Community Colleges selected the Centre as an exemplary practice in rural and remote community development.

College Expansion Initiatives (CEI)

In 2001/2002, the College received an additional $131,300, bringing the yearly contribution from CEI to $581,300. The funding received from CEI has allowed the College to establish the following programs and initiatives:

New regional centres in:

Tataskweyak Cree Nation (Split Lake)

Chemawawin Cree Nation (Easterville)

Expanded student support services to the Thompson Campus

Preparation for Technology program

Basic Industrial Skills program

Restorative Justice and Conflict Resolution

Conclusion

Keewatin Community College is committed to increasing access to education and training for residents of northern Manitoba. The College has taken steps to enhance student success and continues to improve services to Aboriginal clients and northern communities. During the coming years the College will continue to create programs and services which reflect the needs, cultures, and aspirations of the people of northern Manitoba.

Enrolments

Enrolments	2001/02	2000/01
The Pas Campus	823	529
Thompson Campus	409	272
Regional Centre Full Time	283	107
Continuing Education	414	352
Contract Training	407	786
Total	**2,336**	**2,046**

Full Time Equivalencies	2001/02	2000/01
Total Full Time FTE	803	561
Total Part Time FTE	26	91
Total Contract FTE	111	141
Total	**939**	**793**

KEEWATIN
COMMUNITY COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 2002

P.O. Box 3000, The Pas, Manitoba, Canada, R9A 1M7
(204) 627-8500
www.keewatincc.mb.ca

KEEWATIN COMMUNITY COLLEGE

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JUNE 30, 2002

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HAUGEN MORRISH ANGERS
CHARTERED ACCOUNTANTS

■ P.O. Box 1200, 334 Ross Avenue
The Pas, Manitoba R9A 1L2
■ Tel: (204) 623-5437
Fax: (204) 623-6390
1-800-663-2679
■ E-mail: info@hmaca.com

AUDITORS' REPORT

To The Board of Governors
Keewatin Community College

We have audited the balance sheet of Keewatin Community College as at June 30, 2002 and the statements of operations, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2002 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Haugen Morrish Angers
CHARTERED ACCOUNTANTS

The Pas, Manitoba
August 30, 2002

KEEWATIN COMMUNITY COLLEGE

STATEMENT 1

BALANCE SHEET

JUNE 30

	KCC Fund	IUN Fund	NFDC Fund	Trust and Endowment Fund	Combined 2002	Combined 2001
ASSETS						
CURRENT						
Cash and short term investments	$ 2,346,665	$ 148,014	$ 177,761	$ 119,547	$ 2,791,987	$ 1,492,245
Accounts receivable *(Note 3)*	536,525	107,323	62,209		706,057	793,189
Due from COPSE *(Note 4)*	384,007				384,007	364,082
Inventory	134,827		9,866		144,693	130,341
Prepaid expenses	45,331	850			46,181	64,331
	3,447,355	256,187	249,836	119,547	4,072,925	2,844,188
CAPITAL ASSETS *(Note 5)*	1,440,549	17,122			1,457,671	1,419,409
DUE FROM PROVINCE OF MANITOBA *(Note 6)*	1,541,079	5,010			1,546,089	1,546,089
TOTAL ASSETS	$ 6,428,983	$ 278,319	$ 249,836	$ 119,547	$ 7,076,685	$ 5,809,686
LIABILITIES						
CURRENT						
Due to Province of Manitoba	$	$	$	$	$	$ 250,000
Accounts payable *(Note 7)*	419,782	89,316	1,107		510,205	645,751
Due to (from) other funds	(193,561)	(80,089)	273,650			
Deferred revenue *(Note 8)*	1,295,960	172,051	5,975		1,473,986	593,315
Accrued vacation benefits	1,369,433	51,515	12,787		1,433,735	1,214,512
	2,891,614	232,793	293,519		3,417,926	2,703,578
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS *(Note 9)*	433,332	17,122			450,454	316,377
ACCRUED SEVERANCE BENEFITS	1,055,780	28,404	1,135		1,085,319	976,791
	4,380,726	278,319	294,654		4,953,699	3,996,746
FUND BALANCES						
FUND SURPLUS (DEFICIT)						
CONTRIBUTED SURPLUS	218,701				218,701	218,701
NET ASSETS INVESTED IN CAPITAL ASSETS	1,007,217				1,007,217	1,103,032
NET ASSETS RESTRICTED FOR TRUST & ENDOWMENT PURPOSES				119,547	119,547	101,746
UNRESTRICTED NET ASSETS	822,339		(44,818)		777,521	389,461
	2,048,257		(44,818)	119,547	2,122,986	1,812,940
TOTAL LIABILITIES & FUND BALANCES	$ 6,428,983	$ 278,319	$ 249,836	$ 119,547	$ 7,076,685	$ 5,809,686

APPROVED BY THE BOARD OF GOVERNORS:

KEEWATIN COMMUNITY COLLEGE

STATEMENT 2

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30

	Unrestricted			Restricted	Net Assets Invested In Capital Assets		Contributed Surplus	
	KCC Fund	IUN Fund	NFDC Fund	Trust and Endowment Fund	KCC Fund	IUN Fund	KCC Fund	**Combined 2002**
FUND SURPLUS, *beginning of year*	$ 389,461	$	$	$ 101,746	$1,103,032	$	$ 218,701	**$ 1,812,940**
EXCESS REVENUE (EXPENDITURES)								
Keewatin Community College Fund	337,063							**337,063**
Inter-Universities North Fund								
Northern Forest Diversification Centre Fund			(44,818)					**(44,818)**
Trust and Endowment Fund				17,801				**17,801**
CHANGE IN NET ASSETS INVESTED IN CAPITAL ASSETS								
Amortization expense	147,564	8,459			(147,564)	(8,459)		
Amortization of deferred contributions related to capital assets	(51,749)	(8,459)			51,749	8,459		
Purchase of capital assets	194,285				(194,285)			
Deferred contributions related to capital assets	(194,285)				194,285			
FUND SURPLUS (DEFICIT), *end of year*	$ 822,339	$	$ (44,818)	$ 119,547	$1,007,217	$	$ 218,701	**$ 2,122,986**

KEEWATIN COMMUNITY COLLEGE

STATEMENT 3

STATEMENT OF OPERATIONS

YEAR ENDED JUNE 30

	KCC Fund	IUN Fund	NFDC Fund	Trust and Endowment Fund	COMBINED 2002	COMBINED 2001
REVENUES						
Grants						
Council on Post-Secondary Education	$ 12,623,671	$ 771,041	$	$	**$ 13,394,712**	$ 12,646,370
Other *(Schedule 1)*	810,469		228,014		**1,038,483**	863,592
Amortization of deferred contributions related to capital assets	51,749	8,459			**60,208**	35,468
Ancillary sales and services *(Schedule 2)*	1,505,342		39,587		**1,544,929**	1,287,043
Donations	22,071			113,198	**135,269**	116,100
Gain on disposal of capital assets	1,200				**1,200**	
Investment income	70,918	3,887		3,103	**77,908**	77,399
Market Driven Training	935,400		36,628		**972,028**	1,441,552
Tuition and student fees *(Schedule 3)*	2,085,656	424,060			**2,509,716**	2,027,416
Other revenue	405,473	153,357	14,464		**573,294**	333,384
	18,511,949	1,360,804	318,693	116,301	**20,307,747**	18,828,324
EXPENDITURES *(Schedule 4)*						
Advertising	211,729	26,449	397		**238,575**	229,968
Amortization of capital assets	147,564	8,459			**156,023**	164,966
Bad debts	156,361	5,601			**161,962**	101,380
Cost of Goods Sold	886,371		47,471		**933,842**	705,769
Employee benefits	941,345	68,000	17,408		**1,026,753**	986,094
Insurance	33,832	330			**34,162**	34,408
Library acquisitions	38,994				**38,994**	38,499
Facility costs	625,217				**625,217**	597,316
Furniture and minor equipment	587,914	17,850	6,608		**612,372**	391,699
Maintenance and repairs	97,712	530	2,151		**100,393**	97,979
Operational supplies and services	1,533,612	125,825	60,066		**1,719,503**	1,591,398
Property taxes	426,564				**426,564**	397,253
Rentals and leases	240,132	15,782	16,584		**272,498**	268,125
Salaries	11,318,406	833,497	180,472		**12,332,375**	10,874,383
Scholarships and bursaries				98,500	**98,500**	94,000
Telephone and communication	374,354	13,359	4,533		**392,246**	352,269
Travel and hospitality	450,293	245,122	20,920		**716,335**	619,946
Utilities	104,486		6,901		**111,387**	117,475
	18,174,886	1,360,804	363,511	98,500	**19,997,701**	17,662,927
EXCESS REVENUES (EXPENDITURES)	$ 337,063	$	$(44,818)	$ 17,801	**$ 310,046**	$ 1,165,397

KEEWATIN COMMUNITY COLLEGE

STATEMENT 4

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30

	2002	2001
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess Revenue (Expenditures)		
Keewatin Community College Fund	$ 337,063	$ 1,145,937
Inter-Universities North Fund		
Northern Forest Diversification Centre Fund	(44,818)	
Trust and Endowment Fund	17,801	19,460
	310,046	1,165,397
Add (deduct) items not involving cash		
Gain on disposal of capital assets	(1,200)	
Amortization of capital assets	156,023	164,966
Amortization of deferred contributions related to capital assets	(60,208)	(35,468)
	404,661	1,294,895
Add (deduct) changes in non-cash working capital components related to operating activities		
Accounts receivable	87,132	182,278
Due from COPSE	(19,925)	(19,227)
Inventory	(14,352)	32,114
Prepaid expenses	18,150	(19,072)
Due from Province of Manitoba		33,728
Due to Province of Manitoba	(250,000)	(177,912)
Accounts payable and accrued liabilities	(135,546)	(157,328)
Deferred grant revenue	880,671	56,311
Accrued vacation benefits	219,223	55,172
Accrued severance benefits	108,528	(18,598)
	1,298,542	1,262,361
CASH FLOWS FROM FINANCING ACTIVITIES		
Deferred contributions related to capital assets	194,285	140,930
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of capital assets	(194,285)	(140,930)
Proceeds on disposal of capital assets	1,200	
	(193,085)	(140,930)
NET INCREASE IN CASH FLOWS DURING THE YEAR	1,299,742	1,262,361
CASH AND SHORT-TERM INVESTMENTS, *beginning of year*	1,492,245	229,884
CASH AND SHORT-TERM INVESTMENTS, *end of year*	$ 2,791,987	$ 1,492,245

1. NATURE OF OPERATIONS

Keewatin Community College operates under the authority of the Colleges Act, Chapter C150.1 of the continuing consolidation of the Statutes of Manitoba. This legislation established the College as a board-governed institution on April 1, 1993.

The College has tax-exempt status as a registered charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The transactions of the corporation have been segregated into the following funds in accordance with specified activities or objectives:

KCC Community College Fund - transactions related to educational and ancillary activities of Keewatin Community College.

Inter-Universities North Fund - transactions related to the educational programs of the Inter-Universities North Program, which is administered by Keewatin Community College.

Northern Forest Diversification Fund – transactions related to the educational and ancillary activities of the Northern Forest Diversification Centre.

Trust and Endowment Fund - transactions related to donations and endowments for student scholarships and bursaries.

b) Revenue Recognition

Tuition and fees are recognized as revenue in the semester or term earned.

Revenue from Market Driven Training contracts is recognized during the year at a rate approximating the delivery of the contracted programs and services.

Investment income is recognized as revenue when earned.

Contributions:

Unrestricted contributions and grants are recognized as revenue when received or receivable.

Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred.

Donations are reported as revenue when received.

Endowment contributions (and/or investment income thereon) that are held in perpetuity according to restrictions placed by the donors are recognized as direct increases in the Trust and Endowment Fund Balance.

Contributions (or portions permitted thereof), which are designated for the purchase of capital assets, are deferred and amortized to revenue at the same rate as the related capital assets are amortized to expenditures.

2. SIGNIFICANT ACCOUNTING POLICIES *continued*

c) Short-term investments

Investments are recorded at the lower of cost or net realizable value.

d) Inventory

Inventory is recorded at the lower of cost or net realizable value.

e) Capital Assets

Individual capital assets with a value greater than $5,000 are capitalized and recorded at cost in the year of acquisition. Individual capital assets with a value less than $5,000 are expensed in the year of acquisition. Amortization of capitalized assets is recorded on a straight-line basis commencing the year after acquisition over the following periods:

Automotive equipment	5 years
Buildings	40 years
Building improvements	10 years or lease term
Computer equipment	5 years
Other Equipment	10 years

Library holdings are valued using the "base stock" method, and accordingly are recorded at the value transferred upon governance at April 1, 1993. No amortization is taken on library holdings, and subsequent library acquisitions are expensed in the year of purchase.

Certain capital assets purchased for specific Market Driven Training contracts are expensed in the year of purchase.

3. ACCOUNTS RECEIVABLE	2002	2001
KCC Operating Fund		
Students	$ 294,055	$ 201,718
Market Driven Training	725,929	725,698
Other	140,089	270,128
	1,160,073	1,197,544
Less: Allowance for Doubtful Accounts	(623,548)	(484,862)
	$ 536,525	$ 712,682
Inter-Universities North Fund		
Students	$ 104,750	$ 73,896
Other	29,133	27,570
	133,883	101,466
Less: Allowance for Doubtful Accounts	(26,560)	(20,959)
	$ 107,323	$ 80,507

4. DUE FROM COPSE

Accrued operating grants and reimbursements receivable from the Council on Post Secondary Education:

	2002	2001
ACRS	$ 165,528	$ 153,230
Property Taxes	218,479	198,744
Reimbursement - student 10% tuition rebates		12,108
	$ 384,007	$ 364,082

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2002	Net Book Value 2001
KCC Operating Fund				
Automotive equipment	$ 275,254	$ 191,855	$ 83,399	$ 117,507
Computer equipment	512,433	380,967	131,466	146,438
Other equipment	805,520	430,973	374,547	324,714
Buildings and improvements	160,456	23,480	136,976	91,008
Library holdings	714,161		714,161	714,161
	$ 2,467,824	$ 1,027,275	$ 1,440,549	$ 1,393,828
Inter-Universities North Fund				
Computer equipment	$ 34,986	$ 25,749	$ 9,237	$ 16,234
Other Equipment	14,616	6,731	7,885	9,347
	$ 49,602	$ 32,480	$ 17,122	$ 25,581

6. DUE FROM PROVINCE OF MANITOBA

The Province of Manitoba has recognized its liability to the College for the opening balances of accrued employee severance benefits and vacation benefits as at April 1, 1998, when the College assumed responsibility for these expenditures. There are no terms of repayment for the balance due.

Accrued severance benefits, April 1, 1998	$ 793,500
Accrued vacation benefits, April 1, 1998	752,589
	$ 1,546,089

7. ACCOUNTS PAYABLE

	2002	2001
KCC Operating Fund		
Trade accounts payable	$ 101,552	$ 64,216
Wages and benefits payable	57,666	103,322
Due to Student Associations	7,215	9,184
Accrued ACRS		153,230
Accrued property taxes	218,478	198,744
Other accrued liabilities	34,871	56,654
	$ 419,782	$ 585,350

7. ACCOUNTS PAYABLE *continued*

	2002	2001
Inter-Universities North Fund		
Trade accounts payable	$ 40,615	$ 32,801
Other accrued liabilities	48,701	27,600
	$ 89,316	$ 60,401

8. DEFERRED REVENUE

Deferred revenue or contributions reported in each fund relate to designated contributions received in the current year that are related to expenditures of a subsequent year. Changes in deferred contributions during the year are as follows:

	Beginning of Year	Increases	Decreases	End of Year
KCC Operating Fund				
COPSE - Capital Grant	$ 14,970	$	$ (14,970)	$
COPSE - HEAP Grant	83,950	83,950	(113,900)	54,000
COPSE - Ecotourism		30,000		30,000
COPSE - Operating Grant		93,397		93,397
COPSE - CEI Grant		275,000		275,000
Lease revenue & maintenance fees		5,644		5,644
Manitoba Hydro	29,200		(5,576)	23,624
Manitoba (Education, Training & Youth) Computer-based learning	2,575	53,004	(2,575)	53,004
Computer-based Health Education	27,500			27,500
Prior Learning Assessment		32,000		32,000
Split Lake - Adult Education		73,373		73,373
Split Lake - Early Childhood Education		106,380		106,380
Split Lake - Computerized Business Applications		67,002		67,002
Market Driven Training Contracts in Progress	244,675	453,518	(244,675)	453,518
Miscellaneous	800		(800)	
Non-Timber Forest Products Training	11,835		(11,835)	
Northern Scientific Training Program	1,518			1,518
Recycling grant	900		(900)	
University of Manitoba Faculty of Nursing	75,000		(75,000)	
	$ 492,923	$ 1,273,268	$ (470,231)	$ 1,295,960
Inter-Universities North Fund				
COPSE Operating	$ 95,317	$ 166,976	$ (95,317)	$ 166,976
COPSE Overpayment	5,075	5,075	(5,075)	5,075
	$ 100,392	$ 172,051	$ (100,392)	$ 172,051

9. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	Beginning of Year	Increases	Decreases	End of Year
KCC Operating Fund	$ 290,796	$ 194,285	$ (51,749)	$ 433,332
Inter-Universities North Fund	$ 25,581	$ -	$ (8,459)	$ 17,122

10. PENSION COSTS AND OBLIGATIONS

The College's employees are contributing members of the provincially operated Civil Service Superannuation Plan or the Teachers Retirement Annuity Fund defined benefit pension plans. The accumulated superannuation liabilities continue to be funded directly by the Province of Manitoba, rather than the corporation itself.

The benefit to the College of having its share of pension benefits paid directly by the Province of Manitoba has not been quantified by an actuarial valuation. The employee contributions during the fiscal year were $604,680 (2000/2001 - $508,875).

11. RECONCILIATION OF COPSE GRANTS RECEIVED AND GRANT REVENUE

	KCC	IUN
COPSE Grant Payments Received During Year	$ 13,206,423	$ 883,119
Add: Payment received in Prior Fiscal Year		5,075
Less: Overpayment Deferred to Subsequent Year		(5,075)
Less: Reimbursements for Student 10% tuition rebates	(73,023)	(40,419)
COPSE Grants Authorized for Fiscal Year	13,133,400	842,700
Less: Deferred to Subsequent Fiscal Year	(452,397)	(166,976)
Add: Deferred from Prior Fiscal Year	98,920	95,317
Less: Deferred Contributions related to Capital Assets	(188,285)	
Add: Change in Accrued ACRS and Property Tax Funding	32,033	
COPSE Grant Revenue *(Statement 3)*	$ 12,623,671	$ 771,041

12. CONTRACTUAL OBLIGATIONS

The College has entered into various contracts to rent office equipment, lease facility space, and for services provided by third parties for food services, security and building management. Contractual obligations over the next three years are as follows:

2002/03	$ 222,100
2003/04	47,400
2004/05	11,100

KEEWATIN COMMUNITY COLLEGE

Schedules to the Financial Statements

YEAR ENDED JUNE 30

SCHEDULE 1 - OTHER GRANT REVENUE	2002	2001
Province of Manitoba (Education, Training & Youth)		
Adult Learning Centre	$ 250,000	$
Apprenticeable Trades Program	39,411	
Computer Based Learning System	93,225	114,864
Cross Lake	2,627	
Ecotourism	2,585	
Flin Flon Employment Centre		5,758
Health Care Aide	18,101	15,717
Leaf Rapids	8,203	
Non-Timber Forest Products		52,060
Occupational Prep for Trades	29,700	
Prior Learning Assessment	73,000	
Split Lake (Adult Education, CBA, ECE)	213,041	
	729,893	188,399
Province of Manitoba (Intergovernmental Affairs)		
Non-Timber Forest Products		3,750
Assiniboine Community College		17,000
Government of Canada (Western Economic Diversification)		
Non-Timber Forest Products		168,015
Manitoba Hydro	5,576	800
NOR-MAN Regional Health Authority		76,201
School District of Mystery Lake No. 2355		294,427
University of Manitoba Faculty of Nursing	75,000	115,000
	$ 810,469	$ 863,592

KEEWATIN COMMUNITY COLLEGE

Schedules to the Financial Statements

YEAR ENDED JUNE 30

SCHEDULE 2 - ANCILLARY SALES AND SERVICES

	2002	2001
Bookstore	$ 1,017,316	$ 768,027
Cafeteria	199,445	221,412
Residence	288,581	297,604
	$ 1,505,342	$ 1,287,043

SCHEDULE 3 - TUITION AND STUDENT FEES

	2002	2001
Apprenticeship	$ 884,966	$ 763,205
Credit	1,159,595	809,690
Non-credit	41,095	61,110
	$ 2,085,656	$ 1,634,005

SCHEDULE 4 - KCC EXPENDITURES BY FUNCTION

	2002			2001
	Salaries & Benefits	Other	TOTAL	TOTAL
Academic	$ 6,857,041	$ 1,033,990	$ 7,891,031	$ 6,512,040
Administration	1,269,322	1,077,935	2,347,257	1,747,635
Ancillary Sales & Service	399,537	974,711	1,374,248	1,258,490
Continuing Education	47,874	11,124	58,998	49,010
Library	192,312	49,641	241,953	230,545
Market Driven Training	897,552	269,919	1,167,471	1,575,271
MIS	504,583	543,588	1,048,171	807,538
Plant	381,818	1,514,997	1,896,815	1,915,390
Program support	1,709,712	439,230	2,148,942	2,280,638
	$ 12,259,751	$ 5,915,135	$ 18,174,886	$ 16,376,557

HAUGEN MORRISH ANGERS
CHARTERED ACCOUNTANTS

■ P.O. Box 1200, 334 Ross Avenue
The Pas, Manitoba R9A 1L2
■ Tel: (204) 623-5437
Fax: (204) 623-6300
1-800-663-2679
■ E-mail: info@hmaca.com

AUDITORS' REPORT
ON SCHEDULE OF EMPLOYEES EARNINGS

We have audited the schedule of Keewatin Community College employees whose earnings exceed $50,000 for the year ended June 30, 2002 (as defined in the Province of Manitoba Bill 57, The Public Sector Compensation Disclosure Act). This financial information is the responsibility of the College's management. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this schedule presents fairly in all material respects, the earnings of those employees whose earnings exceed $50,000 for the year ended June 30, 2002 in accordance with the provisions of the Province of Manitoba Bill 57.

Haugen Morrish Angers
CHARTERED ACCOUNTANTS

The Pas, Manitoba
August 30, 2002

KEEWATIN COMMUNITY COLLEGE

SCHEDULE OF EMPLOYEES EARNINGS

JUNE 30, 2002

The Public Sector Compensation Disclosure Act of the Province of Manitoba requires the College to disclose to the public the amount of compensation it pays or provides in the fiscal year, directly or indirectly, to, or for the benefit of, each of its officers and employees, where compensation is $50,000 or greater. For the year ended June 30, 2002, the required disclosure is as follows

Name	*Position*	*Compensation*
Acorn, M	Automotive Technician Instructor	$57,424
Allen, L	General Studies Instructor	54,325
Baffoe, D	Computer Programmer	56,636
Barber, S	Transition Year Program Instructor/Coordinator	62,677
Barrow, D	Director, Learning Innovations	68,585
Bartlett, F	IUN Program Coordinator	57,692
Baschak, C	Dental Assistant Instructor	53,029
Beardy, L	Regional Centre Coordinator	60,655
Beavis, E	Nursing Instructor	58,110
Beckingham, V	Director, Academic Operations	85,964
Bertholet, C	Industrial Welding Instructor	54,857
Bestland, J	Millwright Apprentices Instructor	50,904
Boland, R	General Studies Instructor	57,425
Bolton, C	Dental Assistant Instructor	55,454
Bos, A	President	115,067
Brand, G	General Studies Instructor	61,835
Buchburger, B	Learning Assistance Centre Instructor	54,857
Buck, D	NFDC Coordinator	52,422
Cameron, D	Facilities Technician Instructor	53,795
Constant, G	Student Retention Coordinator	52,079
Cook, M	Director, Human Resources	69,075
Cripps, L	Computer Systems Technology Instructor	56,420
Dalgleish, F	Computerized Business Skills Instructor	56,428
DeHoop, M	Welding Apprentices Instructor	54,477
Despins, C	Finance Manager	55,214
Dick, G	Guidance Counsellor	57,641
Dimitrakopoulou, H	Business Administration Instructor	56,275
Dumontet, M	Transition Year Program Instructor	53,194
Erickson, J	Department Head, Trades	62,326
Ferland, H	Aboriginal Curriculum Coordinator	57,562
Fitzpatrick, J	Student Counselor	52,231
Forsyth, W	General Studies Instructor	55,567
Fraser, K	Nursing Instructor	56,428
Gale, G	Electrical Apprentices Instructor	54,050
Garrioch, P	Training Consultant	58,907
Geller, P	IUN Instructor	60,878
Gemmill, R	Commercial Cooking Instructor/Coordinator	56,805
Girling, C	Director, Student Life and Registrar	67,633
Gladstone, J	Administrative Assistant Instructor	53,176
Goodridge, N	Administrative Officer, Extension Services	53,335
Gregoire, W	General Studies Instructor	55,914
Guiboche, M	Student Recruitment Officer	58,020
Hanchuk, E	General Studies Instructor	54,325
Harper, J	Student Advisor	52,623
Henderson, J	Training Consultant	57,765
Hill, C	General Studies Instructor/Department Head	60,748
Hoskins, W	Basic Electrical Instructor	55,314
Jonasson, K	Director, Extension Services	72,346
Kilbrai, G	Director, Finance & Administration	87,421
Kines, D	Director, Information Technology	86,417

KEEWATIN COMMUNITY COLLEGE

SCHEDULE OF EMPLOYEES EARNINGS

JUNE 30, 2002

Name	*Position*	*Compensation*
Klimchuk, P	Dental Assistance Instructor/Coordinator	56,595
Kolebaba, R	Electrical Apprentices Instructor/Coordinator	63,608
Kopeechuk, M	General Studies Instructor	53,209
Kozun, D	Nursing Instructor	57,643
Kruk, B	Business Administration Instructor	59,214
Lachance, M	Drafting Instructor	51,292
Lagimodiere, J	Guidance Counsellor	56,882
Larocque, D	Administrative Assistant Instructor	57,425
Lauvstad, D	Director, College Planning & External Relations	68,616
Laycock, K	Business Administration Instructor	51,661
Lees, M	Nursing Instructor	59,741
Lord, H	General Studies Instructor	57,425
Martin, J	College Elder	68,403
McDonald, A	Department Head, General Studies	67,918
McLeod, P	Guidance Counsellor	55,616
Melnick, L	Curriculum Development	63,136
Meyer, M	NRMT Instructor	50,043
Minnis, J	Transition Year Program Instructor	51,723
Mirza-Agha, M	Department Head, Mgmt, Tech & Trades	67,962
Misling, R	Millwright Apprentices Instructor	55,314
Morrison, A	General Studies Instructor	56,594
Munro, M	Assessment & Admissions Centre Coordinator	66,079
Munroe, D	Training Consultant	51,472
Murray, B	Training Consultant	57,895
Nathaniel, V	General Studies Instructor	59,865
Njegovan, M	Business Administration Instructor	63,826
Nordick, C	Nursing Instructor	56,812
Oman, M	Apprenticeship Carpentry Instructor	55,110
Paskaruk, A	Automotive Technician Instructor	50,381
Pearce, J	Coordinator of Campus Activities	50,746
Penner, R	Ecotourism Instructor	59,699
Peter, S	Chemical Engineering Tech. Inst./Department Head	62,595
Polischuk, G	Welding Apprentices Instructor	53,176
Pringle, C	Director, IUN	75,303
Rastel, J	Business Administration Instructor	60,373
Reddy, C	Program Coordinator	59,155
Riauka, V	General Studies Instructor	61,010
Robinson, A	Computerized Business Applications Instructor	55,971
Roth, K	General Studies Instructor	60,541
Rowbotham, B	Computer Applications Instructor	59,612
Rudolf, H	Facilities Tech/Carpentry Instructor	55,326
Seniuk, C	Learning Assistance Centre Instructor	57,451
Senow, J	Heavy Duty Mechanic Instructor	54,325
Shand, D	Computer Programmer	58,455
Skokun, M	Department Head, Health	63,043
Skokun, R	General Studies Instructor	57,437
Slator, R	Transition Year Program Instructor	59,950
Srinivas, K	Electrical Electronic Technology Instructor	58,865
Stepaniuk, J	NRMT Instructor	63,520
Sulik, J	Early Childhood Education Instructor	57,525
Szeszycki, J	General Studies Instructor	58,980
Terepa, M	Computer Programmer Analyst Instructor	50,321
Trowell, W	NRMT Instructor	57,583
Turner, L	Coordinator Inninewkiskinoamakawin Centre	50,388

KEEWATIN COMMUNITY COLLEGE

SCHEDULE OF EMPLOYEES EARNINGS

JUNE 30, 2002

Name	*Position*	*Compensation*
Wain, W	Business Administration Instructor	54,486
Wilchowy, D	Computer Programmer	55,909
Wolanski-McGirr, L	General Studies Instructor	50,609
Woodhouse, E	Health Care Aide Instructor	58,877
Young, D	Director, Aboriginal Initiatives	74,485
Zeran, V	Nursing Instructor	59,612